

EXHIBIT A



WR Grace
Bankruptcy Form 10
Index Sheet

SR00000867

Claim Number: 00015370

Receive Date: 02/27/2004

Multiple Claim Reference

- | | | | |
|--------------|-------------------------------------|-------|-------------------------------|
| Claim Number | <input type="checkbox"/> | MMPOC | Medical Monitoring Claim Form |
| | <input checked="" type="checkbox"/> | PDPOC | Property Damage |
| | <input type="checkbox"/> | NAPO | Non-Asbestos Claim Form |
| | <input type="checkbox"/> | | Amended |
| Claim Number | <input type="checkbox"/> | MMPOC | Medical Monitoring Claim Form |
| | <input type="checkbox"/> | PDPOC | Property Damage |
| | <input type="checkbox"/> | NAPO | Non-Asbestos Claim Form |
| | <input type="checkbox"/> | | Amended |

Attorney Information

Firm Number: _____ Firm Name: _____

Attorney Number: _____ Attorney Name: _____

Zip Code: _____

Cover Letter Location Number: _____

Attachments Medical Monitoring	Attachments Property Damage	Non-Asbestos
<input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> TBD	<input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> TBD <input type="checkbox"/> Other Attachments	<input type="checkbox"/> Other Attachments
Other	<input type="checkbox"/> Non-Standard Form <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Post-Deadline Postmark Date	

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

PROOF-OF-CLAIM FOR MASSACHUSETTS TAXES

DOCKET #: 01-01140 JKF
PETITION DATE: 04/02/01 CHAPTER 11
I.D.#: 135-114-230

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

IN THE MATTER OF: W R GRACE & CO. - CONN.

- IN PROCEEDINGS FOR AN ARRANGEMENT UNDER CHAPTER 11.
 AMENDED PROOF-OF-CLAIM IN ADDITION TO CLAIM(S) FILED _____.
 AMENDED PROOF-OF-CLAIM TO SUPERSEDE CLAIM(S) FILED 08/11/2003.

1. THE UNDERSIGNED, A DULY AUTHORIZED AGENT OF THE COMMISSIONER OF REVENUE FOR THE COMMONWEALTH OF MASSACHUSETTS, FILES THIS PROOF-OF-CLAIM FOR UNPAID MASSACHUSETTS TAXES INCLUDING INTEREST AND PENALTIES CALCULATED TO THE PETITION DATE.
2. TAX PERIODS ARE MARKED BY AN ASTERISK (*) IF THE COMMISSIONER'S RECORDS INDICATE THAT NO TAX RETURN HAS BEEN FILED FOR THAT PERIOD. THE AMOUNTS SHOWN FOR THOSE PERIODS ARE EITHER ESTIMATES OR "UNKNOWN" AS INDICATED.
3. THE AMOUNT(S) LISTED ON THIS PAGE ARE A SUMMARY OF THE AMOUNT(S) DUE FOR EACH CLASS OF CLAIM AS IDENTIFIED IN ITEMS A, B, AND C BELOW.

A. SECURED CLAIMS (NOTICE OF MASSACHUSETTS TAX LIEN HAVING BEEN FILED PURSUANT TO GL CHAPTER 62C SECTION 50):

TOTAL: \$ _____

POST-PETITION INTEREST MAY BE PAYABLE (SEE 11U.S.C. SECTION 506(b); IN THE EVENT THAT ADEQUATE PROTECTION IS ALLOWED, CLAIMS WILL BE ADJUSTED ACCORDINGLY;).

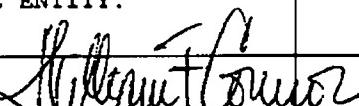
B. UNSECURED PRIORITY CLAIMS UNDER 507 (a) (8) OF THE BANKRUPTCY CODE:

TOTAL: \$ 34,805,361.23

C. UNSECURED GENERAL CLAIMS:

TOTAL: \$ 0.00

4. TO THE EXTENT THAT POST-PETITION INTEREST AND PENALTIES ARE NON-DISCHARGEABLE AND REMAIN UNPAID, THEY MAY BE COLLECTIBLE FROM THE DEBTOR OR FROM ANY OTHER LIABLE ENTITY.

AUTHORIZED SIGNATURE:  DATE: February 24, 2004
WILLIAM F. CONNOR, SUPERVISOR, BANKRUPTCY UNIT, MDOR

DIRECT ALL QUESTIONS AND CORRESPONDENCE CONCERNING THIS CLAIM TO:

ANNE CHAN, TAX EXAMINER
BOX 9564, BOSTON, MA 02114-9564

DESK #: (617) 626-3869 ; FAX #: (617) 626-3796

RECD FEB 27 2004

WR Grace BF.51.203.10143
00015370
SR=867

MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

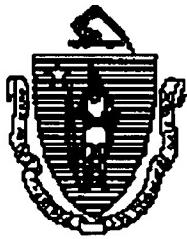
DISTRICT OF: DELAWARE **DOCKET #:** 01-01140 JKF
IN THE MATTER OF: W R GRACE & CO. - CONN.
CHAPTER 11 BANKRUPTCY
PETITION DATE: 04/02/01 **TAX I.D.#:** 135-114-230

TAX TYPE SYMBOLS: WH = WITHHOLDING; ST = SALES ; MT = MEALS; RO = ROOM OCCUPANCY
IT = INCOME; CP = CORPORATE EXCISE; SP. F. = SPECIAL FUELS;
O=SERVICES PU = PUBLIC UTILITY

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	UNSECURED CLAIM PENALTY
WH	Dec 00	03/06/01	\$0.00	\$327.92	\$327.92	\$0.00
CP	12/31/91	11/09/02	\$875,318.00	\$1,286,750.29	\$2,162,068.29	\$0.00
	12/31/92	"	\$547,776.00	\$616,416.09	\$1,164,192.09	\$0.00
	12/31/93	"	\$405,539.00	\$328,614.93	\$734,153.93	\$0.00
AUDIT						
** CP	12/31/94	PENDING	\$6,332,861.00 *	\$5,955,007.00	\$12,287,868.00	\$0.00
	12/31/95	"	\$1,500,000.00 *	\$1,091,933.00	\$2,591,933.00	\$0.00
	09/30/96	"	\$2,563,337.00 *	\$1,510,286.00	\$4,073,623.00	\$0.00
	12/31/96	"	\$1,250,000.00 *	\$680,963.00	\$1,930,963.00	\$0.00
	12/31/97	"	\$5,479,959.00 *	\$2,063,885.00	\$7,543,844.00	\$0.00
	03/31/98	"	\$10,000.00 *	\$33,963.00	\$43,963.00	\$0.00
	12/31/98	"	\$114,500.00 *	\$27,259.00	\$141,759.00	\$0.00
	12/31/99	"	\$1,909,950.00 *	\$220,716.00	\$2,130,666.00	\$0.00

** CORPORATE EXCISE TAX AUDIT IS BEING CONDUCTED,
(12/31/94 THRU 12/31/00) TAX AMOUNTS ARE NOT FINAL.

TOTAL THIS PAGE:	\$20,989,240.00	\$13,816,121.23	\$34,805,361.23	\$0.00
		SUMMARY TOTAL:	\$34,805,361.23	\$0.00



Alan L. LeBovidge
Commissioner

Thomas K. Condon
Acting Bureau Chief

The Commonwealth of Massachusetts

Department of Revenue

Litigation Bureau - Bankruptcy Unit

Offices: 100 Cambridge Street, 7th Floor

Boston, Massachusetts 02114

All Mail To: Box 9564, Boston, MA 02114-9564

MAIN #617 626-3875 – FAX #617 626-3796

February 24, 2004

Rust Consulting, Inc.
Claim Processing Agent
Re: W. R. Grace & Co
P.O. Box 1620
Faribault, MN 55021-1620

Dear Sir/Madam:

Please file the enclosed proof(s) of claim in the matter of:

DEBTOR: W R Grace & Co. - Conn.
F.I.D. #: 135-114-230
DOCKET #: 01-01140 JFK

Please date-stamp and return the attached copy in the enclosed self-addressed envelope. Thank you.

Sincerely,

Anne Chan
Anne Chan
Tax Examiner
Bankruptcy Unit
(617) 626-3869

Enclosure: Claim (s)

RECD FEB 27 2004